

CLAIM FOR REFUND OF GEORGIA INCOME TAX  
ERRONEOUSLY OR ILLEGALLY COLLECTED

**IMPORTANT**  
SEE INSTRUCTIONS ON  
BACK PAGE FOR USES  
OF THIS FORM AND  
FOR MAILING  
ADDRESSES

Name			
Street and Number			
City or Town	County	State	Zip Code
Federal Employer I.D. No.		GA. Withholding Tax Account No.	
Taxpayer's S.S. Number		Spouse's S.S. Number	

**Tax Type:**    ☐ Withholding                      ☐ Corporate                      ☐ Individual

1. Taxable year or period for which taxes were paid:

Calendar year or period \_\_\_\_\_ or fiscal year ending \_\_\_\_\_, \_\_\_\_\_

2. Amount of tax paid \$ \_\_\_\_\_

3. Amount of tax due \$ \_\_\_\_\_

4. Amount of refund claimed \$ \_\_\_\_\_

Claimant believes that this claim should be allowed for the following reasons:  
(Attach separate pages if additional space is needed)

I (we) declare under the penalties of perjury that this claim (including any accompanying schedules and statements) has been examined by me (us) and to the best of my (our) knowledge and belief is true and correct.

Date \_\_\_\_\_, \_\_\_\_\_

Signed: \_\_\_\_\_

(Claim must be signed by both husband and wife if  
a joint return was filed. Corporate officer should state their title.)

**This section is for official use only.** I recommend that action on this claim be taken as indicated in the following schedule.

Amount Claimed \$ \_\_\_\_\_

Amount Rejected \$ \_\_\_\_\_

Amount Allowed \$ \_\_\_\_\_

Interest From \_\_\_\_\_ To \_\_\_\_\_ \$ \_\_\_\_\_

Total \$ \_\_\_\_\_

\_\_\_\_\_  
(Examination Agent)

Approved by

\_\_\_\_\_  
(Approving Agent)

Based on the facts as stated in this claim and on the certificate of the Examining and Approving Agents, as above, it is directed that the refund be issued or denied.

DEPARTMENT OF REVENUE, TAXPAYER SERVICES DIVISION

Dated \_\_\_\_\_, \_\_\_\_\_

By \_\_\_\_\_

## INSTRUCTIONS FOR FORM IT-550

The IT-550 can be used for withholding tax, corporate income tax, and individual income tax. Instructions and mailing addresses for each tax type are listed below.

### WITHHOLDING TAX

Form IT-550 can be used by an employer to claim a refund of withholding tax for a particular period. **An amended return for the period in question and applicable W-2Cs (if the year has ended) should be attached to the IT-550. To amend Form G-7, write “Amended Return” at the top of the form and the corrected information in the appropriate fields.** Additionally, O.C.G.A. § 48-7-104 allows an employer to adjust a prior period on a subsequent return for the same calendar year. If the adjustment results in a refund, Form G-7 for the period in which the adjustment is taken should be attached to the IT-550 and mailed to the Withholding Tax Unit. The mailing address for a withholding tax related IT-550 is Withholding Tax Unit, P.O. Box 49432, Atlanta, GA 30359. For additional information, contact the Withholding Tax Unit at 404-417-2311.

### CORPORATE INCOME OR NET WORTH TAX

In general, the IT-550 should only be used to claim a refund for estimated taxes that were not claimed on the original corporate income tax return. The mailing address for a corporate income or net worth tax related IT-550 is Georgia Taxpayer Services Division, 1800 Century Blvd NE, Suite 10322, Atlanta, Georgia 30345-3205. For additional information, contact the Corporate Tax Section at 404-417-2425.

### INDIVIDUAL INCOME TAX

**In general, the IT-550 should not be used to claim a refund of individual income tax (see exception below).** Please use Form 500, Individual Income Tax Return or Form 500X, Amended Individual Income Tax Return. If your return reflects a refund of less than \$1, you will not receive a refund check unless a separate application is filed in duplicate on the IT-550. **Any time the IT-550 is filed, Form 500 or Form 500X as appropriate, should be attached.** The IT-550 should be mailed to the mailing address listed on the Form 500 or Form 500X. For additional information, contact the Individual Income Tax Section at 404-417-2300.